

## CHAPTER 11

### SALES AND USE TAX — BEVERAGE-GRADE CARBON DIOXIDE GAS

*H.F. 199*

**AN ACT** relating to the administration of the streamlined sales and use tax agreement by the department of revenue.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 423.3, subsection 57, paragraph d, Code 2013, is amended to read as follows:

d. *“Food and food ingredients”* means substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. *“Food and food ingredients” includes beverage-grade carbon dioxide gas.*

Approved March 28, 2013